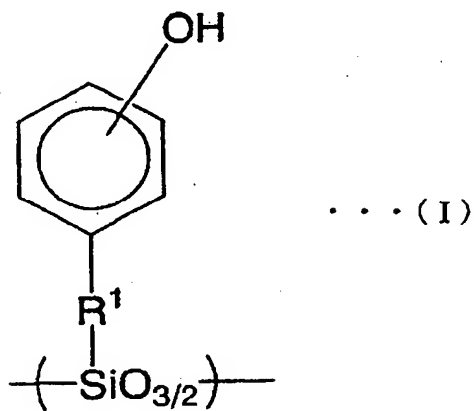


## CLAIMS

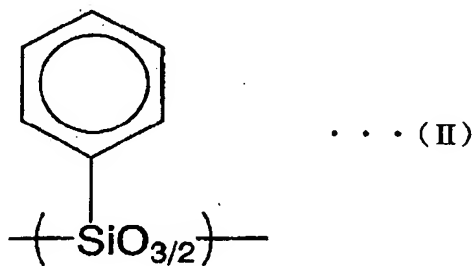
1. A negative resist composition comprising a silsesquioxane resin (A) comprising a constituent unit (a1) represented by the following general formula (I):

[Chemical Formula 1]



wherein R<sup>1</sup> represents a linear or branched alkylene group having 1 to 5 carbon atoms, and a constituent unit (a2) represented by the following general formula (II):

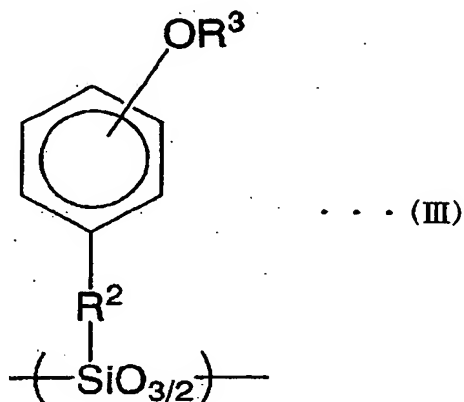
[Chemical Formula 2]



, an acid generator component (B) which generates an acid upon exposure, and a crosslinking agent component (C).

2. The negative resist composition according to claim 1, wherein the silsesquioxane resin (A) further comprises a constituent unit (a3) represented by the following general formula (III):

[Chemical Formula 3]



wherein  $R^2$  represents a linear or branched alkylene group having 1 to 5 carbon atoms, and  $R^3$  represents a linear or branched alkyl group having 1 to 5 carbon atoms.

3. The negative resist composition according to claim 1, wherein the silsesquioxane resin (A) comprises 50 to 95 mol% of the constituent unit (a1), 5 to 40 mol% of the constituent unit (a2) and 0 to 20 mol% of the constituent unit (a3).

4. The negative resist composition according to claim 1, wherein a weight average molecular weight (Mw) of the silsesquioxane resin (A) is 1,000 or more and 15,000 or less.

5. The negative resist composition according to claim 1, which further comprises a nitrogen-containing organic compound (D).
6. The negative resist composition according to claim 1, which is used in a two-layer resist method comprising the steps of providing an organic layer on a substrate and providing a resist layer on the organic layer; patterning the resist layer to form an upper resist pattern; patterning the organic layer by dry etching using the upper resist pattern as a mask to form a lower resist pattern; and forming a pattern on the substrate by etching using the upper resist pattern and the lower resist pattern as a mask.
7. The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using the resist pattern formed on the magnetic film as a mask.
8. The negative resist composition according to claim 1, which is used in a magnetic film pattern forming method comprising the step of patterning a magnetic film by ionic etching using a lift-off pattern comprising a base film

pattern formed on the magnetic film and a resist pattern formed on the base film pattern.

9. The negative resist composition according to claim 1, which is used in a resist pattern forming method comprising the step of subjecting a resist layer to electron beam selective exposure.